

**GOVERNMENT OF TELANGANA  
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) – Extension of time limit for completion or compliance of any action, by any authority or by any person, as specified in section 168A and extension of time limit for e-way bill under Rule 138 of Telangana Goods and Services Tax Act, 2017– COVID-19 Relaxation – Notification - Orders - Issued.

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**Revenue (CT-II) Department**

**G.O.Ms.No. 136**

**Dated: 27-11-2020  
Read:-**

From the Commissioner of Commercial Taxes, Telangana, Hyderabad,  
Ref No. A(1)/55/2020, Dt. 22-09-2020.

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**ORDER:-**

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette dt:27 .11.2020.

**NOTIFICATION**

In exercise of the powers conferred by section 168A of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) (hereafter in this notification referred to as the said Act), in view of the spread of pandemic COVID-19 across many countries of the world including India, the Government, on the recommendations of the Council, hereby notifies, as under,-

(i) where, any time limit for completion or compliance of any action, by any authority or by any person, has been specified in, or prescribed or notified under the said Act, which falls during the period from the 20th day of March, 2020 to the 30<sup>th</sup> day of August, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall be extended up to the 31<sup>st</sup> day of August, 2020, including for the purposes of--

- (a) completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action, by whatever name called, by any authority, commission or tribunal, by whatever name called, under the provisions of the Acts stated above; or
- (b) filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called, under the provisions of the Acts stated above;

Provided that where, any time limit for completion or compliance of any action, by any authority, has been specified in, or prescribed or notified under section 171 of the said Act, which falls during the period from the 20th day of March, 2020 to the 29th day of November, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall be extended up to the 30th day of November, 2020.

but, such extension of time shall not be applicable for the compliances of the provisions of the said Act, as mentioned below –

- (a) Chapter IV;
- (b) sub-section (3) of section 10, sections 25, 27, 31, 37, 47, 50, 69, 90, 122, 129;
- (c) section 39, except sub-section (3), (4) and (5);

- (d) section 68, in so far as e-way bill is concerned; and
  - (e) rules made under the provisions specified at clause (a) to (d) above;
- (ii) where an e-way bill has been generated under rule 138 of the Telangana Goods and Services Tax Rules, 2017 and its period of validity expires during the period 20th day of March, 2020 to 15th day of April, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 30th day of April, 2020.

Provided that where an e-way bill has been generated under rule 138 of the Telangana Goods and Services Tax Rules, 2017 on or before the 24th day of March, 2020 and its period of validity expires during the period 20th day of March, 2020 to the 15th day of April, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 31st day of May, 2020.

2. This notification shall deemed to have come into force with effect from 20th day of March, 2020.

**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)**

**SOMESH KUMAR  
CHIEF SECRETARY &  
SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of State Tax, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

**Copy to:**

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department

The P.S. to Principal Secretary to Hon'ble Chief Minister,  
Government of Telangana(NR)

The P.S. to Special Chief Secretary to Government,  
Revenue (CT&Ex) Department

Sf /Sc.

**//FORWARDED :: BY ORDER//**

**SECTION OFFICER**